

# SENATE BILL 711

N2

(2lr2199)

## ENROLLED BILL

— Judicial Proceedings/Judiciary —

Introduced by **Senator Forehand**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

### CHAPTER \_\_\_\_\_

1 AN ACT concerning

### 2 **Maryland General and Limited Power of Attorney Act**

3 FOR the purpose of ~~specifying requirements to establish the legal sufficiency of certain~~  
4 ~~statutory forms for a~~ clarifying the form of document that may be used to create  
5 a certain statutory form power of attorney; *providing that a document*  
6 *substantially in the form of a certain statutory form in effect on the date the*  
7 *document is executed shall continue to have a certain meaning and effect*  
8 *notwithstanding enactment of certain legislation;* requiring certain coagents to  
9 act together unanimously unless otherwise provided in a power of attorney;  
10 providing for the designation of coagents in certain statutory forms for a power  
11 of attorney; altering certain provisions in certain statutory forms for a power of  
12 attorney relating to authority to make gifts to certain persons, to create or  
13 change a beneficiary designation in certain retirement plans, and to nominate a  
14 person for appointment as a guardian of property or a guardian of the person;

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#### EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

*Italics* indicate opposite chamber/conference committee amendments.



1 and generally relating to the Maryland General and Limited Power of Attorney  
2 Act.

3 BY repealing and reenacting, without amendments,  
4 Article – Estates and Trusts  
5 Section 17–101(a) and (g)  
6 Annotated Code of Maryland  
7 (2011 Replacement Volume and 2011 Supplement)

8 BY repealing and reenacting, with amendments,  
9 Article – Estates and Trusts  
10 Section 17–108(d), 17–201, 17–202, and 17–203  
11 Annotated Code of Maryland  
12 (2011 Replacement Volume and 2011 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article – Estates and Trusts**

16 17–101.

17 (a) In this title the following words have the meanings indicated.

18 (g) (1) “Statutory form power of attorney” means a power of attorney that  
19 is substantially in the same form as one of the powers of attorney set forth in Subtitle  
20 2 of this title.

21 (2) “Statutory form power of attorney” does not include a power of  
22 attorney set forth in Subtitle 2 of this title in which a principal incorporates by  
23 reference one or more provisions of another writing into the section of the power of  
24 attorney entitled “Special Instructions (Optional)”.

25 17–108.

26 (d) (1) A principal may delegate to one or more agents the authority to do  
27 any act specified in the statutory forms in Subtitle 2 of this title.

28 **(2) NOTWITHSTANDING PARAGRAPH (1) OF THIS SUBSECTION, IF**  
29 **A PRINCIPAL DESIGNATES ONE OR MORE COAGENTS, ALL COAGENTS SHALL ACT**  
30 **TOGETHER UNANIMOUSLY UNLESS THE POWER OF ATTORNEY OTHERWISE**  
31 **PROVIDES.**

32 **[(2)] (3)** The acts specified in the statutory forms may not,  
33 notwithstanding paragraph (1) of this subsection, be deemed to invalidate or limit the  
34 validity of other authorized acts that a principal may delegate to an agent.

1 17-201.

2 ~~(A)~~ (A) A document substantially in one of the [following] forms SET  
 3 FORTH IN THIS SUBTITLE ~~AS IN EFFECT ON THE DATE THE DOCUMENT IS~~  
 4 ~~EXECUTED~~ may be used to create a statutory form power of attorney that has the  
 5 meaning and effect prescribed by this title.

6 **(B) A DOCUMENT SUBSTANTIALLY IN ONE OF THE FORMS SET FORTH IN**  
 7 **THIS SUBTITLE IN EFFECT ON THE DATE THE DOCUMENT IS EXECUTED SHALL**  
 8 **CONTINUE TO HAVE THE MEANING AND EFFECT PRESCRIBED BY THIS TITLE,**  
 9 **NOTWITHSTANDING ENACTMENT OF LEGISLATION ALTERING THAT STATUTORY**  
 10 **FORM AFTER THE DATE THE DOCUMENT IS EXECUTED.**

11 ~~(B) A STATUTORY FORM POWER OF ATTORNEY IS LEGALLY SUFFICIENT~~  
 12 ~~UNDER THIS TITLE IF:~~

13 ~~(1) THE WORDING OF THE FORM COMPLIES SUBSTANTIALLY~~  
 14 ~~WITH A FORM SET FORTH IN THIS SUBTITLE;~~

15 ~~(2) THE FORM IS PROPERLY COMPLETED; AND~~

16 ~~(3) THE SIGNATURE OF THE PRINCIPAL IS ACKNOWLEDGED.~~

17 17-202.

18 “MARYLAND STATUTORY FORM

19 PERSONAL FINANCIAL POWER OF ATTORNEY

20 IMPORTANT INFORMATION AND WARNING

21 You should be very careful in deciding whether or not to sign this document. The  
 22 powers granted by you (the principal) in this document are broad and sweeping. This  
 23 power of attorney authorizes another person (your agent) to make decisions concerning  
 24 your property for you (the principal). Your agent will be able to make decisions and act  
 25 with respect to your property (including your money) whether or not you are able to  
 26 act for yourself.

27 You should select someone you trust to serve as your agent. Unless you specify  
 28 otherwise, generally the agent’s authority will continue until you die or revoke the  
 29 power of attorney or the agent resigns or is unable to act for you.

30 You need not grant all of the powers listed below. If you choose to grant less than all of  
 31 the listed powers, you may instead use a Maryland Statutory Form Limited Power of  
 32 Attorney and mark on that Maryland Statutory Form Limited Power of Attorney

1 which powers you intend to delegate to your attorney-in-fact (the Agent) and which  
2 you do not want the Agent to exercise.

3 This power of attorney becomes effective immediately unless you state otherwise in  
4 the Special Instructions.

5 You should obtain competent legal advice before you sign this power of attorney if you  
6 have any questions about the document or the authority you are granting to your  
7 agent.

8 DESIGNATION OF AGENT

9 THIS SECTION OF THE FORM PROVIDES FOR DESIGNATION OF ONE AGENT.

10 IF YOU WISH TO NAME COAGENTS, SKIP THIS SECTION AND USE THE NEXT  
11 SECTION (“DESIGNATION OF COAGENTS”).

12 I, \_\_\_\_\_,  
13 (Name of Principal)

14 Name the following person as my agent:

15 Name of Agent: \_\_\_\_\_

16 Agent’s Address: \_\_\_\_\_

17 Agent’s Telephone Number: \_\_\_\_\_

18 DESIGNATION OF COAGENTS (OPTIONAL)

19 THIS SECTION OF THE FORM PROVIDES FOR DESIGNATION OF TWO OR MORE  
20 COAGENTS. COAGENTS ARE REQUIRED TO ACT TOGETHER UNANIMOUSLY  
21 UNLESS YOU OTHERWISE PROVIDE IN THIS FORM.

22 I, \_\_\_\_\_,  
23 (NAME OF PRINCIPAL)

24 NAME THE FOLLOWING PERSONS AS COAGENTS:

25 NAME OF COAGENT: \_\_\_\_\_

26 COAGENT’S ADDRESS: \_\_\_\_\_

27 COAGENT’S TELEPHONE NUMBER: \_\_\_\_\_

28 NAME OF COAGENT: \_\_\_\_\_

1 **COAGENT’S ADDRESS:** \_\_\_\_\_

2 **COAGENT’S TELEPHONE NUMBER:** \_\_\_\_\_

3 **SPECIAL INSTRUCTIONS REGARDING COAGENTS:** \_\_\_\_\_

4 \_\_\_\_\_

5 \_\_\_\_\_

6 \_\_\_\_\_

7 **Designation of Successor Agent(s) (Optional)**

8 If my agent is unable or unwilling to act for me, I name as my successor agent:

9 Name of Successor Agent: \_\_\_\_\_

10 Successor Agent’s

11 Address: \_\_\_\_\_

12 Successor Agent’s

13 Telephone Number: \_\_\_\_\_

14 If my successor agent is unable or unwilling to act for me, I name as my second  
15 successor agent:

16 Name of Second

17 Successor Agent: \_\_\_\_\_

18 Second Successor

19 Agent’s Address: \_\_\_\_\_

20 Second Successor Agent’s

21 Telephone Number: \_\_\_\_\_

22 **GRANT OF GENERAL AUTHORITY**

23 I (“the principal”) grant my agent and any successor agent, with respect to each  
24 subject listed below, the authority to do all acts that I could do to:

- 25 (1) Contract with another person, on terms agreeable to the agent, to
- 26 accomplish a purpose of a transaction and perform, rescind, cancel, terminate, reform,
- 27 restate, release, or modify the contract or another contract made by or on behalf of the
- 28 principal;



1 Stocks and bonds – With respect to this subject, I authorize my agent to: buy, sell, and  
2 exchange stocks and bonds; establish, continue, modify, or terminate an account with  
3 respect to stocks and bonds; pledge stocks and bonds as security to borrow, pay, renew,  
4 or extend the time of payment of a debt of the principal; receive certificates and other  
5 evidences of ownership with respect to stocks and bonds; exercise voting rights with  
6 respect to stocks and bonds in person or by proxy, enter into voting trusts, and consent  
7 to limitations on the right to vote.

8 Banks and other financial institutions – With respect to this subject, I authorize my  
9 agent to: continue, modify, transact all business in connection with, and terminate an  
10 account or other banking arrangement made by or on behalf of the principal; establish,  
11 modify, transact all business in connection with, and terminate an account or other  
12 banking arrangement with a bank, trust company, savings and loan association, credit  
13 union, thrift company, brokerage firm, or other financial institution selected by the  
14 agent; contract for services available from a financial institution, including renting a  
15 safe deposit box or space in a vault; deposit by check, money order, electronic funds  
16 transfer, or otherwise with, or leave in the custody of, a financial institution money or  
17 property of the principal; withdraw, by check, money order, electronic funds transfer,  
18 or otherwise, money or property of the principal deposited with or left in the custody of  
19 a financial institution; receive statements of account, vouchers, notices, and similar  
20 documents from a financial institution and act with respect to them; enter a safe  
21 deposit box or vault and withdraw or add to the contents; borrow money and pledge as  
22 security personal property of the principal necessary to borrow money or pay, renew,  
23 or extend the time of payment of a debt of the principal or a debt guaranteed by the  
24 principal; make, assign, draw, endorse, discount, guarantee, and negotiate promissory  
25 notes, checks, drafts, and other negotiable or nonnegotiable paper of the principal or  
26 payable to the principal or the principal's order, transfer money, receive the cash or  
27 other proceeds of those transactions; and apply for, receive, and use credit cards and  
28 debit cards, electronic transaction authorizations, and traveler's checks from a  
29 financial institution.

30 Insurance and annuities – With respect to this subject, I authorize my agent to:  
31 continue, pay the premium or make a contribution on, modify, exchange, rescind,  
32 release, or terminate a contract procured by or on behalf of the principal that insures  
33 or provides an annuity to either the principal or another person, whether or not the  
34 principal is a beneficiary under the contract; procure new, different, and additional  
35 contracts of insurance and annuities for the principal and select the amount, type of  
36 insurance or annuity, and mode of payment; pay the premium or make a contribution  
37 on, modify, exchange, rescind, release, or terminate a contract of insurance or annuity  
38 procured by the agent; apply for and receive a loan secured by a contract of insurance  
39 or annuity; surrender and receive the cash surrender value on a contract of insurance  
40 or annuity; exercise an election; exercise investment powers available under a contract  
41 of insurance or annuity; change the manner of paying premiums on a contract of  
42 insurance or annuity; change or convert the type of insurance or annuity with respect  
43 to which the principal has or claims to have authority described in this section; apply  
44 for and procure a benefit or assistance under a statute or regulation to guarantee or  
45 pay premiums of a contract of insurance on the life of the principal; collect, sell, assign,

1 hypothecate, borrow against, or pledge the interest of the principal in a contract of  
2 insurance or annuity; select the form and timing of the payment of proceeds from a  
3 contract of insurance or annuity; pay, from proceeds or otherwise, compromise or  
4 contest, and apply for refunds in connection with a tax or assessment levied by a  
5 taxing authority with respect to a contract of insurance or annuity or the proceeds or  
6 liability from the contract of insurance or annuity accruing by reason of the tax or  
7 assessment.

8 Claims and litigation – With respect to this subject, I authorize my agent to: assert  
9 and maintain before a court or administrative agency a claim, claim for relief, cause of  
10 action, counterclaim, offset, recoupment, or defense, including an action to recover  
11 property or other thing of value, recover damages sustained by the principal, eliminate  
12 or modify tax liability, or seek an injunction, specific performance, or other relief; act  
13 for the principal with respect to bankruptcy or insolvency, whether voluntary or  
14 involuntary, concerning the principal or some other person, or with respect to a  
15 reorganization, receivership, or application for the appointment of a receiver or trustee  
16 that affects an interest of the principal in property or other thing of value; pay a  
17 judgment, award, or order against the principal or a settlement made in connection  
18 with a claim or litigation; and receive money or other thing of value paid in settlement  
19 of or as proceeds of a claim or litigation.

20 Benefits from governmental programs or civil or military service (including any  
21 benefit, program, or assistance provided under a statute or regulation including Social  
22 Security, Medicare, and Medicaid) – With respect to this subject, I authorize my agent  
23 to: execute vouchers in the name of the principal for allowances and reimbursements  
24 payable by the United States or a foreign government or by a state or subdivision of a  
25 state to the principal; enroll in, apply for, select, reject, change, amend, or discontinue,  
26 on the principal's behalf, a benefit or program; prepare, file, and maintain a claim of  
27 the principal for a benefit or assistance, financial or otherwise, to which the principal  
28 may be entitled under a statute or regulation; initiate, participate in, submit to  
29 alternative dispute resolution, settle, oppose, or propose or accept a compromise with  
30 respect to litigation concerning a benefit or assistance the principal may be entitled to  
31 receive under a statute or regulation; and receive the financial proceeds of a claim  
32 described above and conserve, invest, disburse, or use for a lawful purpose anything so  
33 received.

34 Retirement plans (including a plan or account created by an employer, the principal,  
35 or another individual to provide retirement benefits or deferred compensation of which  
36 the principal is a participant, beneficiary, or owner, including a plan or account under  
37 the following sections of the Internal Revenue Code: (1) an individual retirement  
38 account under Internal Revenue Code Section 408, 26 U.S.C. § 408; (2) a Roth  
39 individual retirement account under Internal Revenue Code Section 408A, 26 U.S.C. §  
40 408A; (3) a deemed individual retirement account under Internal Revenue Code  
41 Section 408(q), 26 U.S.C. § 408(q); (4) an annuity or mutual fund custodial account  
42 under Internal Revenue Code Section 403(b), 26 U.S.C. § 403(b); (5) a pension,  
43 profit-sharing, stock bonus, or other retirement plan qualified under Internal Revenue  
44 Code Section 401(a), 26 U.S.C. § 401(a); (6) a plan under Internal Revenue Code

1 Section 457(b), 26 U.S.C. § 457(b); and (7) a nonqualified deferred compensation plan  
 2 under Internal Revenue Code Section 409A, 26 U.S.C. § 409A – With respect to this  
 3 subject, I authorize my agent to: select the form and timing of payments under a  
 4 retirement plan and withdraw benefits from a plan; make a rollover, including a direct  
 5 trustee-to-trustee rollover, of benefits from one retirement plan to another; establish  
 6 a retirement plan in the principal’s name; make contributions to a retirement plan;  
 7 exercise investment powers available under a retirement plan; borrow from, sell assets  
 8 to, or purchase assets from a retirement plan. **I RECOGNIZE THAT GRANTING MY**  
 9 **AGENT THE AUTHORITY TO CREATE OR CHANGE A BENEFICIARY DESIGNATION**  
 10 **FOR A RETIREMENT PLAN MAY AFFECT THE BENEFITS THAT I MAY RECEIVE IF**  
 11 **THAT AUTHORITY IS EXERCISED. IF I GRANT MY AGENT THE AUTHORITY TO**  
 12 **DESIGNATE THE AGENT, THE AGENT’S SPOUSE, OR A DEPENDENT OF THE AGENT**  
 13 **AS A BENEFICIARY OF A RETIREMENT PLAN, THE GRANT MAY CONSTITUTE A**  
 14 **TAXABLE GIFT BY ME AND MAY MAKE THE PROPERTY SUBJECT TO THAT**  
 15 **AUTHORITY TAXABLE AS A PART OF THE AGENT’S ESTATE. THEREFORE, IF I**  
 16 **WISH TO AUTHORIZE MY AGENT TO CREATE OR CHANGE A BENEFICIARY**  
 17 **DESIGNATION FOR ANY RETIREMENT PLAN, AND IN PARTICULAR IF I WISH TO**  
 18 **AUTHORIZE THE AGENT TO DESIGNATE AS MY BENEFICIARY THE AGENT, THE**  
 19 **AGENT’S SPOUSE, OR A DEPENDENT OF THE AGENT, I WILL EXPLICITLY STATE**  
 20 **THIS AUTHORITY IN THE SPECIAL INSTRUCTIONS SECTION THAT FOLLOWS OR**  
 21 **IN A SEPARATE POWER OF ATTORNEY.**

22 Taxes – With respect to this subject, I authorize my agent to: prepare, sign, and file  
 23 federal, state, local, and foreign income, gift, payroll, property, federal insurance  
 24 contributions act, and other tax returns, claims for refunds, requests for extension of  
 25 time, petitions regarding tax matters, and other tax-related documents, including  
 26 receipts, offers, waivers, consents, including consents and agreements under Internal  
 27 Revenue Code Section 2032A, 26 U.S.C. § 2032A, closing agreements, and other  
 28 powers of attorney required by the Internal Revenue Service or other taxing authority  
 29 with respect to a tax year on which the statute of limitations has not run and the  
 30 following 25 tax years; pay taxes due, collect refunds, post bonds, receive confidential  
 31 information, and contest deficiencies determined by the Internal Revenue Service or  
 32 other taxing authority; exercise elections available to the principal under federal,  
 33 state, local, or foreign tax law; and act for the principal in all tax matters for all  
 34 periods before the Internal Revenue Service, or other taxing authority.

35 **SPECIAL INSTRUCTIONS (OPTIONAL)**

36 YOU MAY GIVE SPECIAL INSTRUCTIONS ON THE FOLLOWING LINES:

37 \_\_\_\_\_  
 38 \_\_\_\_\_  
 39 \_\_\_\_\_  
 40 \_\_\_\_\_  
 41 \_\_\_\_\_  
 42 \_\_\_\_\_

1 \_\_\_\_\_  
2 \_\_\_\_\_

3 EFFECTIVE DATE

4 This power of attorney is effective immediately unless I have stated otherwise in the  
5 Special Instructions.

6 TERMINATION DATE (OPTIONAL)

7 This power of attorney shall terminate on \_\_\_\_\_, 20\_\_\_\_.  
8 (Use a specific calendar date)

9 NOMINATION OF GUARDIAN (OPTIONAL)

10 If it becomes necessary for a court to appoint a guardian of my [estate] **PROPERTY** or  
11 guardian of my person, I nominate the following person(s) for appointment:

12 Name of nominee for guardian of my property: \_\_\_\_\_  
13  My agent (or successor agent) named above

14 or

15 \_\_\_\_\_ ]  
16 Nominee's address: \_\_\_\_\_  
17 Nominee's telephone number: \_\_\_\_\_

18 Name of nominee for guardian of my person:  
19  My agent (or successor agent) named above

20 or]

21 \_\_\_\_\_  
22 Nominee's address: \_\_\_\_\_  
23 Nominee's telephone number: \_\_\_\_\_

24 SIGNATURE AND ACKNOWLEDGMENT

25 \_\_\_\_\_  
26 Your Signature Date

27 \_\_\_\_\_  
28 Your Name Printed

29 \_\_\_\_\_  
30 \_\_\_\_\_  
31 Your Address

1 \_\_\_\_\_  
2 Your Telephone Number

3 STATE OF MARYLAND  
4 (COUNTY) OF \_\_\_\_\_

5 This document was acknowledged before me on  
6 \_\_\_\_\_  
7 (Date)

8 By \_\_\_\_\_ to be his/her act.  
9 (Name of Principal)

10 \_\_\_\_\_ (SEAL, IF ANY)  
11 Signature of Notary  
12 My commission expires: \_\_\_\_\_

13 WITNESS ATTESTATION

14 The foregoing power of attorney was, on the date written above, published and  
15 declared by

16 \_\_\_\_\_  
17 (Name of Principal)

18 in our presence to be his/her power of attorney. We, in his/her presence and at his/her  
19 request, and in the presence of each other, have attested to the same and have signed  
20 our names as attesting witnesses.

21 \_\_\_\_\_  
22 Witness #1 Signature

23 \_\_\_\_\_  
24 Witness #1 Name Printed

25 \_\_\_\_\_  
26 \_\_\_\_\_  
27 Witness #1 Address

28 \_\_\_\_\_  
29 Witness #1 Telephone Number

30 \_\_\_\_\_  
31 Witness #2 Signature

32 \_\_\_\_\_  
33 Witness #2 Name Printed  
34 \_\_\_\_\_  
35 \_\_\_\_\_

1 Witness #2 Address

2

3 \_\_\_\_\_  
Witness #2 Telephone Number”

4 17–203.

5 “MARYLAND STATUTORY FORM LIMITED POWER OF ATTORNEY

6 PLEASE READ CAREFULLY

7 This power of attorney authorizes another person (your agent) to make decisions  
8 concerning your property for you (the principal). You need not give to your agent all  
9 the authorities listed below and may give the agent only those limited powers that you  
10 specifically indicate. This power of attorney gives your agent the right to make limited  
11 decisions for you. You should very carefully weigh your decision as to what powers you  
12 give your agent. Your agent will be able to make decisions and act with respect to your  
13 property (including your money) whether or not you are able to act for yourself.

14 If you choose to make a grant of limited authority, you should check the boxes that  
15 identify the specific authorization you choose to give your agent.

16 This power of attorney does not authorize the agent to make health care decisions for  
17 you.

18 You should select someone you trust to serve as your agent. Unless you specify  
19 otherwise, generally the agent’s authority will continue until you die or revoke the  
20 power of attorney or the agent resigns or is unable to act for you.

21 Your agent is not entitled to compensation unless you indicate otherwise in the special  
22 instructions of this power of attorney. If you indicate that your agent is to receive  
23 compensation, your agent is entitled to reasonable compensation or compensation as  
24 specified in the Special Instructions.

25 This form provides for designation of one agent. If you wish to name more than one  
26 agent you may name a coagent in the Special Instructions. Coagents are [not]  
27 required to act together **UNANIMOUSLY** unless you [include that requirement]  
28 **SPECIFY OTHERWISE** in the Special Instructions.

29 If your agent is unavailable or unwilling to act for you, your power of attorney will end  
30 unless you have named a successor agent. You may also name a second successor  
31 agent.

32 This power of attorney becomes effective immediately unless you state otherwise in  
33 the Special Instructions.

1 If you have questions about the power of attorney or the authority you are granting to  
2 your agent, you should seek legal advice before signing this form.

3 **DESIGNATION OF AGENT**

4 **THIS SECTION OF THE FORM PROVIDES FOR DESIGNATION OF ONE AGENT.**

5 **IF YOU WISH TO NAME COAGENTS, SKIP THIS SECTION AND USE THE NEXT**  
6 **SECTION (“DESIGNATION OF COAGENTS”).**

7 I, \_\_\_\_\_, name the following person  
8 (Name of Principal)  
9 as my agent:

10 Name of  
11 Agent: \_\_\_\_\_  
12 Agent’s  
13 Address: \_\_\_\_\_  
14 Agent’s Telephone  
15 Number: \_\_\_\_\_

16 **DESIGNATION OF COAGENTS (OPTIONAL)**

17 **THIS SECTION OF THE FORM PROVIDES FOR DESIGNATION OF TWO OR MORE**  
18 **COAGENTS. COAGENTS ARE REQUIRED TO ACT TOGETHER UNANIMOUSLY**  
19 **UNLESS YOU OTHERWISE PROVIDE IN THIS FORM.**

20 I, \_\_\_\_\_,  
21 (NAME OF PRINCIPAL)

22 **NAME THE FOLLOWING PERSONS AS COAGENTS:**

23 **NAME OF COAGENT:** \_\_\_\_\_

24 **COAGENT’S ADDRESS:** \_\_\_\_\_

25 **COAGENT’S TELEPHONE NUMBER:** \_\_\_\_\_

26 **NAME OF COAGENT:** \_\_\_\_\_

27 **COAGENT’S ADDRESS:** \_\_\_\_\_

28 **COAGENT’S TELEPHONE NUMBER:** \_\_\_\_\_

1 **SPECIAL INSTRUCTIONS REGARDING COAGENTS:** \_\_\_\_\_  
 2 \_\_\_\_\_  
 3 \_\_\_\_\_  
 4 \_\_\_\_\_

5 **DESIGNATION OF SUCCESSOR AGENT(S) (OPTIONAL)**

6 If my agent is unable or unwilling to act for me, I name as my successor agent:

7 Name of Successor Agent: \_\_\_\_\_  
 8 Successor Agent's  
 9 Address: \_\_\_\_\_  
 10 Successor Agent's Telephone Number: \_\_\_\_\_

11 If my successor agent is unable or unwilling to act for me, I name as my second  
12 successor agent:

13 Name of Second Successor  
 14 Agent: \_\_\_\_\_  
 15 Second Successor Agent's  
 16 Address: \_\_\_\_\_  
 17 Second Successor Agent's Telephone Number: \_\_\_\_\_

18 **GRANT OF GENERAL AUTHORITY**

19 I ("the principal") grant my agent and any successor agent, with respect to each  
20 subject that I choose below, the authority to do all acts that I could do to:

21 (1) Demand, receive, and obtain by litigation or otherwise, money or  
 22 another thing of value to which the principal is, may become, or claims to be entitled,  
 23 and conserve, invest, disburse, or use anything so received or obtained for the  
 24 purposes intended;

25 (2) Contract with another person, on terms agreeable to the agent, to  
 26 accomplish a purpose of a transaction and perform, rescind, cancel, terminate, reform,  
 27 restate, release, or modify the contract or another contract made by or on behalf of the  
 28 principal;

29 (3) Execute, acknowledge, seal, deliver, file, or record any instrument  
 30 or communication the agent considers desirable to accomplish a purpose of a  
 31 transaction, including creating a schedule contemporaneously or at a later time listing  
 32 some or all of the principal's property and attaching the schedule to this power of  
 33 attorney;

1 (4) Initiate, participate in, submit to alternative dispute resolution,  
2 settle, oppose, or propose or accept a compromise with respect to a claim existing in  
3 favor of or against the principal or intervene in litigation relating to the claim;

4 (5) Seek on the principal's behalf the assistance of a court or other  
5 governmental agency to carry out an act authorized in this power of attorney;

6 (6) Engage, compensate, and discharge an attorney, accountant,  
7 discretionary investment manager, expert witness, or other advisor;

8 (7) Prepare, execute, and file a record, report, or other document to  
9 safeguard or promote the principal's interest under a statute or regulation;

10 (8) Communicate with representatives or employees of a government  
11 or governmental subdivision, agency, or instrumentality, on behalf of the principal;

12 (9) Access communications intended for, and communicate on behalf of  
13 the principal, whether by mail, electronic transmission, telephone, or other means;  
14 and

15 (10) Do lawful acts with respect to the subject and all property related  
16 to the subject.

17 (INITIAL each authority in any subject you want to include in the agent's general  
18 authority. Cross through each authority in any subject that you want to exclude. If you  
19 wish to grant general authority over an entire subject, you may initial "All of the  
20 above" instead of initialing each authority.)

## 21 SUBJECTS AND AUTHORITY

22 A. Real Property – With respect to this category, I authorize my agent to:

23 ( ) Demand, buy, lease, receive, accept as a gift or as security for an  
24 extension of credit, or otherwise acquire or reject an interest in real property or a right  
25 incident to real property

26 ( ) Sell, exchange, convey with or without covenants, representations,  
27 or warranties, quitclaim, release, surrender, retain title for security, encumber,  
28 partition, consent to partitioning, subject to an easement or covenant, subdivide, apply  
29 for zoning or other governmental permits, plat or consent to platting, develop, grant  
30 an option concerning, lease, sublease, contribute to an entity in exchange for an  
31 interest in that entity, or otherwise grant or dispose of an interest in real property or a  
32 right incident to real property

33 ( ) Pledge or mortgage an interest in real property or right incident to  
34 real property as security to borrow money or pay, renew, or extend the time of

1 payment of a debt of the principal or a debt guaranteed by the principal, including a  
2 reverse mortgage

3 ( ) Release, assign, satisfy, or enforce by litigation or otherwise a  
4 mortgage, deed of trust, conditional sale contract, encumbrance, lien, or other claim to  
5 real property that exists or is asserted

6 ( ) Manage or conserve an interest in real property or a right incident  
7 to real property owned or claimed to be owned by the principal, including:

8 (1) Insuring against liability or casualty or other loss;

9 (2) Obtaining or regaining possession of or protecting the  
10 interest or right by litigation or otherwise;

11 (3) Paying, assessing, compromising, or contesting taxes or  
12 assessments or applying for and receiving refunds in connection with them; and

13 (4) Purchasing supplies, hiring assistance or labor, and making  
14 repairs or alterations to the real property

15 ( ) Use, develop, alter, replace, remove, erect, or install structures or  
16 other improvements on real property in or incident to which the principal has, or  
17 claims to have, an interest or right

18 ( ) Participate in a reorganization with respect to real property or an  
19 entity that owns an interest in or a right incident to real property and receive, hold,  
20 and act with respect to stocks and bonds or other property received in a plan of  
21 reorganization, including:

22 (1) Selling or otherwise disposing of the stocks and bonds or  
23 other property;

24 (2) Exercising or selling an option, a right of conversion, or a  
25 similar right with respect to the stocks and bonds or other property; and

26 (3) Exercising voting rights in person or by proxy

27 ( ) Change the form of title of an interest in or a right incident to real  
28 property

29 ( ) Dedicate to public use, with or without consideration, easements or  
30 other real property in which the principal has, or claims to have, an interest

31 ( ) All of the above

1           B.     Tangible Personal Property – With respect to this subject, I authorize my  
2 agent to:

3                   ( ) Demand, buy, receive, accept as a gift or as security for an  
4 extension of credit, or otherwise acquire or reject ownership or possession of tangible  
5 personal property or an interest in tangible personal property

6                   ( ) Sell, exchange, convey with or without covenants, representations,  
7 or warranties, quitclaim, release, surrender, create a security interest in, grant  
8 options concerning, lease, sublease, or otherwise dispose of tangible personal property  
9 or an interest in tangible personal property

10                  ( ) Grant a security interest in tangible personal property or an  
11 interest in tangible personal property as security to borrow money or pay, renew, or  
12 extend the time of payment of a debt of the principal or a debt guaranteed by the  
13 principal

14                  ( ) Release, assign, satisfy, or enforce by litigation or otherwise, a  
15 security interest, lien, or other claim on behalf of the principal, with respect to  
16 tangible personal property or an interest in tangible personal property

17                  ( ) Manage or conserve tangible personal property or an interest in  
18 tangible personal property on behalf of the principal, including:

19                           (1)     Insuring against liability or casualty or other loss;

20                           (2)     Obtaining or regaining possession of or protecting the  
21 property or interest, by litigation or otherwise;

22                           (3)     Paying, assessing, compromising, or contesting taxes or  
23 assessments or applying for and receiving refunds in connection with taxes or  
24 assessments;

25                           (4)     Moving the property from place to place;

26                           (5)     Storing the property for hire or on a gratuitous bailment;

27 and

28                           (6)     Using and making repairs, alterations, or improvements to  
29 the property

30                   ( ) Change the form of title of an interest in tangible personal  
31 property

32                   ( ) All of the above

33           C.     Stocks and Bonds – With respect to this subject, I authorize my agent to:

1            Buy, sell, and exchange stocks and bonds

2            Establish, continue, modify, or terminate an account with respect  
3 to stocks and bonds

4            Pledge stocks and bonds as security to borrow, pay, renew, or  
5 extend the time of payment of a debt of the principal

6            Receive certificates and other evidences of ownership with respect  
7 to stocks and bonds

8            Exercise voting rights with respect to stocks and bonds in person or  
9 by proxy, enter into voting trusts, and consent to limitations on the right to vote

10            All of the above

11           D.     Commodities – With respect to this subject, I authorize my agent to:

12            Buy, sell, exchange, assign, settle, and exercise commodity futures  
13 contracts and call or put options on stocks or stock indexes traded on a regulated  
14 option exchange

15            Establish, continue, modify, and terminate option accounts

16            All of the above

17           E.     Banks and Other Financial Institutions – With respect to this subject, I  
18 authorize my agent to:

19            Continue, modify, transact all business in connection with, and  
20 terminate an account or other banking arrangement made by or on behalf of the  
21 principal

22            Establish, modify, transact all business in connection with, and  
23 terminate an account or other banking arrangement with a bank, trust company,  
24 savings and loan association, credit union, thrift company, brokerage firm, or other  
25 financial institution selected by the agent

26            Contract for services available from a financial institution,  
27 including renting a safe deposit box or space in a vault

28            Deposit by check, money order, electronic funds transfer, or  
29 otherwise with, or leave in the custody of, a financial institution money or property of  
30 the principal

1            Withdraw, by check, money order, electronic funds transfer, or  
2 otherwise, money or property of the principal deposited with or left in the custody of a  
3 financial institution

4            Receive statements of account, vouchers, notices, and similar  
5 documents from a financial institution and act with respect to them

6            Enter a safe deposit box or vault and withdraw or add to the  
7 contents

8            Borrow money and pledge as security personal property of the  
9 principal necessary to borrow money or pay, renew, or extend the time of payment of a  
10 debt of the principal or a debt guaranteed by the principal

11            Make, assign, draw, endorse, discount, guarantee, and negotiate  
12 promissory notes, checks, drafts, and other negotiable or nonnegotiable paper of the  
13 principal or payable to the principal or the principal's order, transfer money, receive  
14 the cash or other proceeds of those transactions, and accept a draft drawn by a person  
15 on the principal and pay the draft when due

16            Receive for the principal and act on a sight draft, warehouse  
17 receipt, other document of title whether tangible or electronic, or other negotiable or  
18 nonnegotiable instrument

19            Apply for, receive, and use letters of credit, credit cards and debit  
20 cards, electronic transaction authorizations, and traveler's checks from a financial  
21 institution and give an indemnity or other agreement in connection with letters of  
22 credit

23            Consent to an extension of the time of payment with respect to  
24 commercial paper or a financial transaction with a financial institution

25            All of the above

26           F.    Operation of an Entity or a Business – With respect to this subject, I  
27 authorize my agent to:

28            Operate, buy, sell, enlarge, reduce, or terminate an ownership  
29 interest

30            Perform a duty or discharge a liability and exercise in person or by  
31 proxy a right, power, privilege, or an option that the principal has, may have, or claims  
32 to have

33            Enforce the terms of an ownership agreement

1           ( ) Initiate, participate in, submit to alternative dispute resolution,  
2 settle, oppose, or propose or accept a compromise with respect to litigation to which  
3 the principal is a party because of an ownership interest

4           ( ) Exercise in person or by proxy, or enforce by litigation or  
5 otherwise, a right, power, privilege, or an option the principal has or claims to have as  
6 the holder of stocks and bonds

7           ( ) Initiate, participate in, submit to alternative dispute resolution,  
8 settle, oppose, or propose or accept a compromise with respect to litigation to which  
9 the principal is a party concerning stocks and bonds

10           ( ) With respect to an entity or business owned solely by the principal:

11                   (1) Continue, modify, renegotiate, extend, and terminate a  
12 contract made by or on behalf of the principal with respect to the entity or business  
13 before execution of this power of attorney;

14                   (2) Determine:

15                           (i) The location of the operation of the entity or business;

16                           (ii) The nature and extent of the business of the entity or  
17 business;

18                           (iii) The methods of manufacturing, selling,  
19 merchandising, financing, accounting, and advertising employed in the operation of  
20 the entity or business;

21                           (iv) The amount and types of insurance carried by the  
22 entity or business; and

23                           (v) The mode of engaging, compensating, and dealing  
24 with the employees and accountants, attorneys, or other advisors of the entity or  
25 business;

26                   (3) Change the name or form of organization under which the  
27 entity or business is operated and enter into an ownership agreement with other  
28 persons to take over all or part of the operation of the entity or business; and

29                   (4) Demand and receive money due or claimed by the principal  
30 or on the principal's behalf in the operation of the entity or business and control and  
31 disburse the money in the operation of the entity or business

32           ( ) Put additional capital into an entity or a business in which the  
33 principal has an interest

1            Join in a plan of reorganization, consolidation, conversion,  
2 domestication, or merger of the entity or business

3            Sell or liquidate all or part of an entity or business

4            Establish the value of an entity or a business under a buyout  
5 agreement to which the principal is a party

6            Prepare, sign, file, and deliver reports, compilations of information,  
7 returns, or other papers with respect to an entity or business and make related  
8 payments

9            Pay, compromise, or contest taxes, assessments, fines, or penalties  
10 and perform other acts to protect the principal from illegal or unnecessary taxation,  
11 assessments, fines, or penalties, with respect to an entity or a business, including  
12 attempts to recover, as permitted by law, money paid before or after the execution of  
13 this power of attorney

14            All of the above

15           G. Insurance and Annuities – With respect to this subject, I authorize my  
16 agent to:

17            Continue, pay the premium or make a contribution on, modify,  
18 exchange, rescind, release, or terminate a contract procured by or on behalf of the  
19 principal that insures or provides an annuity to either the principal or another person,  
20 whether or not the principal is a beneficiary under the contract

21            Procure new, different, and additional contracts of insurance and  
22 annuities for the principal and the principal's spouse, children, and other dependents,  
23 and select the amount, type of insurance or annuity, and mode of payment

24            Pay the premium or make a contribution on, modify, exchange,  
25 rescind, release, or terminate a contract of insurance or annuity procured by the agent

26            Apply for and receive a loan secured by a contract of insurance or  
27 annuity

28            Surrender and receive the cash surrender value on a contract of  
29 insurance or annuity

30            Exercise an election

31            Exercise investment powers available under a contract of  
32 insurance or annuity

1             Change the manner of paying premiums on a contract of insurance  
2 or annuity

3             Change or convert the type of insurance or annuity with respect to  
4 which the principal has or claims to have authority described in this section

5             Apply for and procure a benefit or assistance under a statute or  
6 regulation to guarantee or pay premiums of a contract of insurance on the life of the  
7 principal

8             Collect, sell, assign, hypothecate, borrow against, or pledge the  
9 interest of the principal in a contract of insurance or annuity

10            Select the form and timing of the payment of proceeds from a  
11 contract of insurance or annuity

12            Pay, from proceeds or otherwise, compromise or contest, and apply  
13 for refunds in connection with a tax or assessment levied by a taxing authority with  
14 respect to a contract of insurance or annuity or the proceeds or liability from the  
15 contract of insurance or annuity accruing by reason of the tax or assessment

16            All of the above

17           H.     Estates, Trusts, and Other Beneficial Interests (including trusts, probate  
18 estates, guardianships, conservatorships, escrows, or custodianships or funds from  
19 which the principal is, may become, or claims to be entitled to a share or payment) –  
20 With respect to this subject, I authorize my agent to:

21            Accept, receive, receipt for, sell, assign, pledge, or exchange a share  
22 in or payment from the fund described above

23            Demand or obtain money or another thing of value to which the  
24 principal is, may become, or claims to be entitled by reason of the fund described  
25 above, by litigation or otherwise

26            Exercise for the benefit of the principal a presently exercisable  
27 general power of appointment held by the principal

28            Initiate, participate in, submit to alternative dispute resolution,  
29 settle, oppose, or propose or accept a compromise with respect to litigation to ascertain  
30 the meaning, validity, or effect of a deed, will, declaration of trust, or other instrument  
31 or transaction affecting the interest of the principal

32            Initiate, participate in, submit to alternative dispute resolution,  
33 settle, oppose, or propose or accept a compromise with respect to litigation to remove,  
34 substitute, or surcharge a fiduciary

1             Conserve, invest, disburse, or use anything received for an  
2 authorized purpose

3             Transfer an interest of the principal in real property, stocks and  
4 bonds, accounts with financial institutions or securities intermediaries, insurance,  
5 annuities, and other property to the trustee of a revocable trust created by the  
6 principal as settlor

7             Reject, renounce, disclaim, release, or consent to a reduction in or  
8 modification of a share in or payment from the fund described above

9             All of the above

10          I.        Claims and Litigation – With respect to this subject, I authorize my agent  
11 to:

12             Assert and maintain before a court or administrative agency a  
13 claim, claim for relief, cause of action, counterclaim, offset, recoupment, or defense,  
14 including an action to recover property or other thing of value, recover damages  
15 sustained by the principal, eliminate or modify tax liability, or seek an injunction,  
16 specific performance, or other relief

17             Bring an action to determine adverse claims or intervene or  
18 otherwise participate in litigation

19             Seek an attachment, garnishment, order of arrest, or other  
20 preliminary, provisional, or intermediate relief and use an available procedure to  
21 effect or satisfy a judgment, order, or decree

22             Make or accept a tender, offer of judgment, or admission of facts,  
23 submit a controversy on an agreed statement of facts, consent to examination, and  
24 bind the principal in litigation

25             Submit to alternative dispute resolution, settle, and propose or  
26 accept a compromise

27             Waive the issuance and service of process on the principal, accept  
28 service of process, appear for the principal, designate persons on which process  
29 directed to the principal may be served, execute and file or deliver stipulations on the  
30 principal's behalf, verify pleadings, seek appellate review, procure and give surety and  
31 indemnity bonds, contract and pay for the preparation and printing of records and  
32 briefs, receive, execute, and file or deliver a consent, waiver, release, confession of  
33 judgment, satisfaction of judgment, notice, agreement, or other instrument in  
34 connection with the prosecution, settlement, or defense of a claim or litigation

35             Act for the principal with respect to bankruptcy or insolvency,  
36 whether voluntary or involuntary, concerning the principal or some other person, or

1 with respect to a reorganization, receivership, or application for the appointment of a  
2 receiver or trustee that affects an interest of the principal in property or other thing of  
3 value

4  Pay a judgment, award, or order against the principal or a  
5 settlement made in connection with a claim or litigation

6  Receive money or other thing of value paid in settlement of or as  
7 proceeds of a claim or litigation

8  All of the above

9 J. Personal and Family Maintenance – With respect to this subject, I  
10 authorize my agent to:

11  Perform the acts necessary to maintain the customary standard of  
12 living of the principal, the principal's spouse, and the following individuals, whether  
13 living when this power of attorney is executed or later born:

14 (1) The principal's children;

15 (2) Other individuals legally entitled to be supported by the  
16 principal; and

17 (3) The individuals whom the principal has customarily  
18 supported or indicated the intent to support;

19  Make periodic payments of child support and other family  
20 maintenance required by a court or governmental agency or an agreement to which  
21 the principal is a party

22  Provide living quarters for the individuals described above by:

23 (1) Purchase, lease, or other contract; or

24 (2) Paying the operating costs, including interest, amortization  
25 payments, repairs, improvements, and taxes, for premises owned by the principal or  
26 occupied by those individuals

27  Provide normal domestic help, usual vacations and travel  
28 expenses, and funds for shelter, clothing, food, appropriate education, including  
29 postsecondary and vocational education, and other current living costs for the  
30 individuals described above

31  Pay expenses for necessary health care and custodial care on  
32 behalf of the individuals described above

1            Act as the principal's personal representative in accordance with  
2 the Health Insurance Portability and Accountability Act, §§ 1171 through 1179 of the  
3 Social Security Act, 42 U.S.C. § 1320d, and applicable regulations in making decisions  
4 related to the past, present, or future payment for the provision of health care  
5 consented to by the principal or anyone authorized under the law of this State to  
6 consent to health care on behalf of the principal

7            Continue provisions made by the principal for automobiles or other  
8 means of transportation, including registering, licensing, insuring, and replacing the  
9 means of transportation, for the individuals described above

10            Maintain credit and debit accounts for the convenience of the  
11 individuals described above and open new accounts

12            Continue payments incidental to the membership or affiliation of  
13 the principal in a religious institution, club, society, order, or other organization or to  
14 continue contributions to those organizations

15           (NOTE: Authority with respect to personal and family maintenance is neither  
16 dependent on, nor limited by, authority that an agent may or may not have with  
17 respect to gifts under this power of attorney.)

18            All of the above

19           K. Benefits from Governmental Programs or Civil or Military Service  
20 (including any benefit, program, or assistance provided under a statute or regulation  
21 including Social Security, Medicare, and Medicaid) – With respect to this subject, I  
22 authorize my agent to:

23            Execute vouchers in the name of the principal for allowances and  
24 reimbursements payable by the United States or a foreign government or by a state or  
25 subdivision of a state to the principal, including allowances and reimbursements for  
26 transportation of the individuals described in "J. Personal and Family Maintenance"  
27 above, and for shipment of the household effects of those individuals

28            Take possession and order the removal and shipment of property of  
29 the principal from a post, warehouse, depot, dock, or other place of storage or  
30 safekeeping, either governmental or private, and execute and deliver a release,  
31 voucher, receipt, bill of lading, shipping ticket, certificate, or other instrument for that  
32 purpose

33            Enroll in, apply for, select, reject, change, amend, or discontinue,  
34 on the principal's behalf, a benefit or program

35            Prepare, file, and maintain a claim of the principal for a benefit or  
36 assistance, financial or otherwise, to which the principal may be entitled under a  
37 statute or regulation

1             Initiate, participate in, submit to alternative dispute resolution,  
2 settle, oppose, or propose or accept a compromise with respect to litigation concerning  
3 a benefit or assistance the principal may be entitled to receive under a statute or  
4 regulation

5             Receive the financial proceeds of a claim described above and  
6 conserve, invest, disburse, or use for a lawful purpose anything so received

7             All of the above

8            L. Retirement Plans (including a plan or account created by an employer,  
9 the principal, or another individual to provide retirement benefits or deferred  
10 compensation of which the principal is a participant, beneficiary, or owner, including a  
11 plan or account under the following sections of the Internal Revenue Code:

12            (1) An individual retirement account under Internal Revenue Code  
13 Section 408, 26 U.S.C. § 408;

14            (2) A Roth individual retirement account under Internal Revenue  
15 Code Section 408A, 26 U.S.C. § 408A;

16            (3) A deemed individual retirement account under Internal Revenue  
17 Code Section 408(q), 26 U.S.C. § 408(q);

18            (4) An annuity or mutual fund custodial account under Internal  
19 Revenue Code Section 403(b), 26 U.S.C. § 403(b);

20            (5) A pension, profit-sharing, stock bonus, or other retirement plan  
21 qualified under Internal Revenue Code Section 401(a), 26 U.S.C. § 401(a);

22            (6) A plan under Internal Revenue Code Section 457(b), 26 U.S.C. §  
23 457(b); and

24            (7) A nonqualified deferred compensation plan under Internal  
25 Revenue Code Section 409A, 26 U.S.C. § 409A) – With respect to this subject, I  
26 authorize my agent to:

27             Select the form and timing of payments under a retirement plan  
28 and withdraw benefits from a plan

29             Make a rollover, including a direct trustee-to-trustee rollover, of  
30 benefits from one retirement plan to another

31             Establish a retirement plan in the principal's name

32             Make contributions to a retirement plan

- 1             Exercise investment powers available under a retirement plan
- 2             Borrow from, sell assets to, or purchase assets from a retirement  
3 plan
- 4             All of the above

5            M.     Taxes – With respect to this subject, I authorize my agent to:

6             Prepare, sign, and file federal, state, local, and foreign income, gift,  
7 payroll, property, Federal Insurance Contributions Act, and other tax returns, claims  
8 for refunds, requests for extension of time, petitions regarding tax matters, and other  
9 tax-related documents, including receipts, offers, waivers, consents, including  
10 consents and agreements under Internal Revenue Code Section 2032A, 26 U.S.C. §  
11 2032A, closing agreements, and other powers of attorney required by the Internal  
12 Revenue Service or other taxing authority with respect to a tax year on which the  
13 statute of limitations has not run and the following 25 tax years

14             Pay taxes due, collect refunds, post bonds, receive confidential  
15 information, and contest deficiencies determined by the Internal Revenue Service or  
16 other taxing authority

17             Exercise elections available to the principal under federal, state,  
18 local, or foreign tax law

19             Act for the principal in all tax matters for all periods before the  
20 Internal Revenue Service, or other taxing authority

21             All of the above

22            N.     Gifts (including gifts to a trust, an account under the Uniform Transfers  
23 to Minors Act, and a tuition savings account or prepaid tuition plan as defined under  
24 Internal Revenue Code Section 529, 26 U.S.C. § 529) – With respect to this subject, I  
25 authorize my agent to:

26             Make outright to, or for the benefit of, a person, a gift of part or all  
27 of the principal's property, including by the exercise of a presently exercisable general  
28 power of appointment held by the principal, in an amount for each donee not to exceed  
29 the annual dollar limits of the federal gift tax exclusion under Internal Revenue Code  
30 Section 2503(b), 26 U.S.C. § 2503(b), without regard to whether the federal gift tax  
31 exclusion applies to the gift, or if the principal's spouse agrees to consent to a split gift  
32 pursuant to Internal Revenue Code Section 2513, 26 U.S.C. § 2513, in an amount for  
33 each donee not to exceed twice the annual federal gift tax exclusion limit



1 ( ) Create or change a beneficiary designation, **SUBJECT TO ANY SPECIAL**  
2 **INSTRUCTIONS IN THIS POWER OF ATTORNEY; AND, IF I WISH TO AUTHORIZE MY**  
3 **AGENT TO DESIGNATE THE AGENT, THE AGENT’S SPOUSE, OR A DEPENDENT OF**  
4 **THE AGENT AS A BENEFICIARY, I WILL EXPLICITLY STATE THIS AUTHORITY**  
5 **WITHIN THE SPECIAL INSTRUCTIONS OF THIS POWER OF ATTORNEY OR IN A**  
6 **SEPARATE POWER OF ATTORNEY**

7 ( ) Authorize another person to exercise the authority granted under this  
8 power of attorney

9 ( ) Waive the principal’s right to be a beneficiary of a joint and survivor  
10 annuity, including a survivor benefit under a retirement plan

11 ( ) Exercise fiduciary powers that the principal has authority to delegate

12 ( ) Disclaim or refuse an interest in property, including a power of  
13 appointment

14 **LIMITATION ON AGENT’S AUTHORITY**

15 An agent that is not my ancestor, spouse, or descendant **MAY NOT** use my property to  
16 benefit the agent or a person to whom the agent owes an obligation of support unless I  
17 have included that authority in the Special Instructions.

18 **SPECIAL INSTRUCTIONS (OPTIONAL)**

19 You may give special instructions on the following lines:

20 \_\_\_\_\_  
21 \_\_\_\_\_  
22 \_\_\_\_\_  
23 \_\_\_\_\_  
24 \_\_\_\_\_  
25 \_\_\_\_\_  
26 \_\_\_\_\_

27 **EFFECTIVE DATE**

28 This power of attorney is effective immediately unless I have stated otherwise in the  
29 Special Instructions.

30 **TERMINATION DATE (OPTIONAL)**

31 This power of attorney shall terminate on \_\_\_\_\_, 20\_\_\_\_\_.  
32 (Use a specific calendar date)

1 NOMINATION OF GUARDIAN (OPTIONAL)

2 If it becomes necessary for a court to appoint a guardian of my property or guardian of  
3 my person, I nominate the following person(s) for appointment:

4 Name of Nominee for guardian of my property:

5 \_\_\_\_\_

6 Nominee's Address: \_\_\_\_\_

7 Nominee's Telephone Number: \_\_\_\_\_

8 Name of Nominee for guardian of my person:

9 \_\_\_\_\_

10 Nominee's Address: \_\_\_\_\_

11 Nominee's Telephone Number: \_\_\_\_\_

12 SIGNATURE AND ACKNOWLEDGMENT

13 \_\_\_\_\_

14 Your Signature

Date

15 \_\_\_\_\_

16 Your Name Printed

17 \_\_\_\_\_

18 \_\_\_\_\_

19 Your Address

20 \_\_\_\_\_

21 Your Telephone Number

22 STATE OF MARYLAND

23 (COUNTY) OF \_\_\_\_\_

24 This document was acknowledged before me on

25 \_\_\_\_\_,

26 (Date)

27 by \_\_\_\_\_.

28 (Name of Principal)

29 \_\_\_\_\_ (Seal, if any)

30 Signature of Notary

31 My commission expires: \_\_\_\_\_

32 WITNESS ATTESTATION

33 The foregoing power of attorney was, on the date written above, published and  
34 declared by

35 \_\_\_\_\_

1 (Name of Principal)

2 in our presence to be his/her power of attorney. We, in his/her presence and at his/her  
3 request, and in the presence of each other, have attested to the same and have signed  
4 our names as attesting witnesses.

5 \_\_\_\_\_  
6 Witness #1 Signature

7 \_\_\_\_\_  
8 Witness #1 Name Printed

9 \_\_\_\_\_  
10 \_\_\_\_\_  
11 Witness #1 Address

12 \_\_\_\_\_  
13 Witness #1 Telephone Number

14 \_\_\_\_\_  
15 Witness #2 Signature

16 \_\_\_\_\_  
17 Witness #2 Name Printed

18 \_\_\_\_\_  
19 \_\_\_\_\_  
20 Witness #2 Address

21 \_\_\_\_\_  
22 Witness #2 Telephone Number

23 This document prepared by:

24 \_\_\_\_\_  
25 \_\_\_\_\_

26 IMPORTANT INFORMATION FOR AGENT

27 Agent's Duties

28 When you accept the authority granted under this power of attorney, a special legal  
29 relationship is created between you and the principal. This relationship imposes on  
30 you legal duties that continue until you resign or the power of attorney is terminated  
31 or revoked. You must:

32 (1) Do what you know the principal reasonably expects you to do with the  
33 principal's property or, if you do not know the principal's expectations, act in the  
34 principal's best interest;

35 (2) Act with care, competence, and diligence for the best interest of the  
36 principal;

1 (3) Do nothing beyond the authority granted in this power of attorney; and

2 (4) Disclose your identity as an agent whenever you act for the principal by  
3 writing or printing the name of the principal and signing your own name as “agent” in  
4 the following manner:

5 \_\_\_\_\_  
6 (Principal’s Name) by (Your Signature) as Agent

7 Unless the Special Instructions in this power of attorney state otherwise, you must  
8 also:

9 (1) Act loyally for the principal’s benefit;

10 (2) Avoid conflicts that would impair your ability to act in the principal’s best  
11 interest;

12 (3) Keep a record of all receipts, disbursements, and transactions made on  
13 behalf of the principal;

14 (4) Cooperate with any person that has authority to make health care  
15 decisions for the principal to do what you know the principal reasonably expects or, if  
16 you do not know the principal’s expectations, to act in the principal’s best interest; and

17 (5) Attempt to preserve the principal’s estate plan if you know the plan and  
18 preserving the plan is consistent with the principal’s best interest.

#### 19 Termination of Agent’s Authority

20 You must stop acting on behalf of the principal if you learn of any event that  
21 terminates this power of attorney or your authority under this power of attorney.  
22 Events that terminate a power of attorney or your authority to act under a power of  
23 attorney include:

24 (1) Death of the principal;

25 (2) The principal’s revocation of the power of attorney or your authority;

26 (3) The occurrence of a termination event stated in the power of attorney;

27 (4) The purpose of the power of attorney is fully accomplished; or

28 (5) If you are married to the principal, a legal action is filed with a court to  
29 end your marriage, or for your legal separation, unless the Special Instructions in this  
30 power of attorney state that such an action will not terminate your authority.

1 Liability of Agent

2 The meaning of the authority granted to you is defined in the Maryland Power of  
3 Attorney Act, Title 17 of the Estates and Trusts Article. If you violate the Maryland  
4 Power of Attorney Act, Title 17 of the Estates and Trusts Article, or act outside the  
5 authority granted, you may be liable for any damages caused by your violation.

6 If there is anything about this document or your duties that you do not understand,  
7 you should seek legal advice.”

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
9 October 1, 2012.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.